

IN THE SPECIFICATION:

**After the Title of the Invention on page 1 and
before line 1, insert the following new heading and paragraph:**

Cross Reference to Related Applications

This application is a U.S. national stage application of copending International Application No. PCT/JP03/08691, filed July 9, 2003, claiming a priority date of July 12, 2002, and published in a non-English language.

Paragraph beginning at line 13 of page 9 has been as follows:

Fig. 8(a) 8 is a schematic diagram illustrating a sample in which a cross section is formed by a focused ion beam while the sample is tilted in directions b₁ b₂:

Paragraph beginning at line 2 of page 10 has been amended as follows:

Fig. 12(a) is a schematic diagram illustrating a sample in which a cross section is formed by a focused ion beam in a conventional method, and Fig. 12(b) is a schematic diagram illustrating the sample in which streaks are formed on the cross section by the focused ion beam in the conventional method. 12 is cross sections schematically illustrating states

that an inert ion beam is irradiated onto the cross section of the sample in the traditional ion beam in the conventional method.